

**NOTICES OF EXPIRATION OF RULES
UNDER A.R.S. § 41-1056(E)**

Under A.R.S. § 41-1056(E), if an agency does not file a five-year rule review report with the Governor's Regulatory Review Council (including a revised report); or if an agency does not file an extension before the due date of the report; or if an agency files an extension but does not submit a report within the extension period; the rules scheduled for review expire. The Council is required to notify the Secretary of State that the rules have expired and are no longer enforceable. The notice is published in the *Register*, and the rules are removed from the *Code*.

GOVERNOR'S REGULATORY REVIEW COUNCIL

NOTICE OF RULE EXPIRATION

[R07-137]

- 1. Agency name:** Department of Revenue
- 2. Title and its heading:** 15, Revenue
- 3. Chapter and its heading:** 5, Department of Revenue – Transaction Privilege and Use Tax Section
- 4. Article and its heading:** 23, Use Tax
- 5. As required by A.R.S. § 41-1056(E), the Council provides notice that the following Section expired on March 31, 2007, and is no longer enforceable.**

R15-5-2305. Credit for Sales Tax Paid in State of Purchase

- 6. Signature is of Kathy I. Zatari Date of Signing**

/s/

Typed name of Kathy I. Zatari
G.R.R.C. Administrator

April 23, 2007